THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION No.7508 of 2007

Dated: 19.04.2007

Between:

Thanneeru Lakshmi Suresh Babu.

..... PETITIONER

AND

1.The Commercial Tax Officer,
Kavali Circle, Kavali, Nellore District and another.

.....RESPONDENTS

The Hon'ble Sri Justice Bilal Nazki

and

The Hon'ble Sri Justice Nooty Ramamohana Rao

Writ Petition No.7508 of 2007

Order: ***(Per The Hon'ble Sri Justice Bilal Nazki)***

The grievance of the petitioner is that although he stood as surety in favour of the second respondent for the year

1999-2000, the impugned notice has been issued to him to discharge the tax liabilities of the second respondent for the years 2000-2001 to 2003-2004.

The learned Counsel for the petitioner submits that a surety cannot be bound for the period for which he has not stood as surety, and this matter is covered by a judgment of this Court reported in ***New Kamal Bar & Cafe vs. State of A.P., and another***[1].

This is not objected by the learned Standing Counsel for Commercial Taxes.

In this view of the matter, the Writ Petition is disposed of at this stage and the impugned demand notice is quashed. No costs.

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(Bilal Nazki, J)

19th April, 2007

(**Nooty Ramamohana Rao, J**)

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[1] **(2007) 6 VST 421 (AP)**